

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	07	2023	To	30	06	2024

Reference and administration details

Charity name	Humpty Dumpty Community Nursery
Other names charity is known by	
Registered charity number	SC008215
Charity's principal address	Public Hall
	Queens Road
	Scone
	Perth
	Postcode PH2 6QJ

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chair Person		
2	Secretary		
3	Treasurer		
4			
5			
6			
7			
8			
9			
10			
11			
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13			
14			
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18			
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20			

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The nursery has continued to further develop over the past year and we have succeeded to further establish our nursery within the local community.
Continual interest with new children starting on a termly basis shows our success here.
The nursery team are now well established and have clear goals for the year ahead. Nursery team continue to develop and have taken on additional qualification study.
Fundraising and grant applications continue.

Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

~~The~~ The nursery was in deficit for the period. Increases in rent and wages plus additional recruitment were factors in this.

Donated facilities and services (if any)

NA

Humpty Dumpty Community Nursery

SC008215

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	July	2023		30	June	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	60				60	182
Legacies					-	
Grants					-	
Gross receipts from other charitable activities (Gift Aid)					-	
Gross trading receipts	77,555				77,555	86,814
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Receipts from fundraising activities	1,884				1,884	2,523
A1 Sub total	79,499	-	-	-	79,499	89,519
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	79,499	-	-	-	79,499	89,519
A3 Payments						
Expenses for fundraising activities					-	105
Gross trading payments (Rent)	8,071				8,071	6,680
Investment management costs					-	
Payments relating directly to charitable activities	75,613				75,613	69,351
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	83,684	-	-	-	83,684	76,136
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	83,684	-	-	-	83,684	76,136
Net receipts / (payments)	(4,185)	-	-	-	(4,185)	13,383
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(4,185)	-	-	-	(4,185)	13,383

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	71,885				71,885	58,502
	Surplus / (deficit) shown on receipts and payments account	(4,185)				(4,185)	13,383
						-	
						-	
	Cash and bank balances at end of year	67,700	-	-	-	67,700	71,885
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total		-	-

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

27.9.25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank and in cash by the nursery during the financial year, along with a statement of balances. No adjustments have been made for any income due but not received, nor for any expenses incurred but not yet paid at the year end.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

A provision of £4120 has been made to reflect the potential liability of Humpty Dumpty Community Nursery should a redundancy situation occur. This provision in no way reflects any intention on the part of Humpty Dumpty Nursery to enter into a redundancy programme. The provision is a designated rather than a restricted fund and will be recalculated annually.

SC008215

Analysis of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Easyfundraising					-	
Just Giving					-	63
Gift Aid					-	
Hub Café					-	
Amazon Smile					-	70
Personal Donations	60				60	49
Charities Foundation					-	
Total	60	-	-	-	60	182

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			00	
			00	
			00	
			00	
			00	
			00	
			00	
			00	
			00	
Total			00	00

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Duck Race 2022					-	419
Duck Race 2023					-	485
Raffle					-	357
Easter Fundraiser 2022					-	194
Christmas Fundraiser	282				282	124
Jubilee Fundraiser Float					-	80
Jubilee Fundraiser					-	276
Halloween	471				471	314
Christmas Raffle					-	30
Pancake Flip	159				159	243
Quiz	62				62	
Charity Shop	910				910	
Total	1,884	-	-	-	1,884	2,523

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Cleaning	461				461	248
Equipment					-	
Insurance	684				684	735
Milage	30				30	57
Misc	780				780	585
Mobile Phone	97				97	95
Printer	295				295	
Repairs and Renewals	40				40	
Resources	1,313				1,313	886
Snack	1,054				1,054	1,018
Software and Subscriptions	371				371	359
Stationery	266				266	288
Tayside Contracts (Lunches)	5,221				5,221	3,812
Wages	64,900				64,900	61,205
Website	101				101	85
					-	
Total	75,613	-	-	-	75,613	69,351

Humpty Dumpty Community Nursery

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	60				60	182
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	77,555				77,555	86,814
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,884				1,884	2,523
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Sub total	79,499	-	-	-	79,499	89,519
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	79,499	-	-	-	79,499	89,519
Payments						
Expenses for fundraising activities					-	105
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Payments relating directly to charitable activities	75,613				75,613	88,351
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	83,684	-	-	-	83,684	76,136
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	83,684	-	-	-	83,684	76,136
Net receipts / (payments)	(4,185)	-	-	-	(4,185)	13,383
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(4,185)	-	-	-	(4,185)	13,383

Nature and purpose of funds

Humpty Dumpty Community Nursery

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3

OSCR

Scottish Charity Regulator

		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Humpty Dumpty Community Nursery					
	SC 008215						
	Period start date			Period end date			
	Day	Month	Year	Day	Month	Year	
	01	07	23	30	06	24	
							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed**:				Date:	10-03-25		
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**